SENATOR KELLY: This is the intention of this amendment, yes.

SENATOR F. LEWIS: Now the Department of Revenue has assured you they have the capability within the current budgetary limits that they have to do that particular job.

SENATOR KELLY: No, they have not.

SENATOR F. LEWIS: You are speaking on their behalf.

SENATOR KELLY: I am not speaking on their behalf.

SENATOR F. LEWIS: Can they do it?

SENATOR KELLY: Yes, they can do it.

SENATOR F. LEWIS: But they haven't told you they can do it.

SENATOR KELLY: No sir, they have not told me that.

SENATOR F. LEWIS: You're suppositioning the fact that they can do it.

SENATOR KELLY: I am answering your questions, Senator Lewis.

SENATOR F. LEWIS: You did it very superficially. If I may speak now, Mr. President, one of the real concerns of the old refund, rebate, send back, take home, whatever you want to call it system has been that many people through a lack of knowledge of the law have never applied for a refund. I don't know how much that amounts to every year but we have discussed it on this floor a half a dozen times. If the Kelly approach is used, the only way to make sure that that gets back is to make sure it is an automatic process by the state. Based on my information and based on my judgment, which you can take for what it is worth because it is of about the same value as Senator Kelly's judgment, I don't believe that that job can be done. I don't believe they are tooled up for that and I would think that before you adopt this amendment that that would be one of the serious questions you would ask because half of the problems we get into in this Legislature is based on the fact that we always pass something with the understanding it can be done and then it always ends up not being done because we don't have the mechanical ability to do the same. So I would be most interested in the response from the Department of Revenue in regard to this particular proposal.

PRESIDENT: Senator Murphy.

SENATOR MURPHY: I, too, would ask a question of Senator Ken.. Kelly. Kelly, Kennedy, Fitzgerald, Cavanaugh, Mahoney.

SENATOR KELLY: Please proceed.

SENATOR MURPHY: Senator, in terms of population, total taxpayers, what percentage of the people will be under this \$600 exemption. How many returns, how many taxpayers in the state are going to be eligible under this as a percentage, 25, 40, 50%.

SENATOR KELLY: It is my understanding that the \$600 would be